SECTION .3300 - ORTHOPEDIC APPLIANCES

17 NCAC 07B .3301 EXEMPT PROSTHETIC DEVICES

(a) Medical Prosthetic Devices. -- Pursuant to G.S. 105-164.13(12), sales of prosthetic devices as defined in G.S. 105-164.3, for human use are exempt from sales and use tax. Prosthetic devices for human use are exempt from sales and use tax whether or not the prosthetic device is sold on prescription. Examples of medical prosthetic devices that qualify for the exemption in G.S. 105-164.13(12) include the following:

(1) Abdominal belts of the brace type.
(2) Abdominal binders and supports.
(3) Access ports.
(4) Acetabular cups as part of a hip implant.
(5) Ankle braces.
(6) Anti-embolism stockings
(7) Arch supports.
(8) Artificial eyes.
(9) Artificial heart valves.
(10) Artificial larynx.
(11) Artificial limbs.
(12) Atrial valves.
(13) Back braces.
(14) Bone cement and wax.
(15) Bone growth stimulators – implanted.
(16) Bone pins, plates, nails, screws.
(17) Braces.
(18) Breast implants.
(19) Breast prosthesis – external
(20) Continuous positive airway pressure (CPAP) – worn.
(21) Casts and casting materials.
(22) Catheters – excluding suction catheters and similar catheters.
(23) Cervical collars.
(24) Cochlear implants.
(25) Non-Injectable Collagen.
(26) Contact lenses.
(27) Corrective eyeglasses.
(28) Defibrillator and leads – implanted.
(29) Dental prosthesis.
(30) Dialysis catheters – hemodialysis.
(31) Dialysis catheters – peritoneal.
(32) Drainage catheters.
(33) Drainage catheters – urinary.
(34) Drainage drains.
(35) Drainage shunts.
(36) Ear, nose, and throat implants.
(37) Feeding catheters.
(38) Foley catheters.
(39) Gastric bands.
(40) Gastrostomy kits.
(41) Grafts.
(42) Hands and feet implants.
(43) Head halters.
(44) Hearing aids and hearing aid batteries.
(45) Hip and knee implants.
(46) Humid vents for tracheostomies.
(47) Implanted expander – tissue and breast.
(48) Infuser pumps – worn.
(49) Infusion sets for external insulin pumps.

(50) Insulin pumps.
(51) Intragastric balloons.
(52) Knee immobilizers.
(53) Mastectomy surgical bras
(54) Maxillofacial devices – implanted.
(55) Membranes implants.
(56) Nasal cannulas.
(57) Nerve stimulators – implanted with leads.
(58) Obturators for cleft palates.
(59) Ocular implants.
(60) Orbital implants.
(61) Orthobiologics implants.
(62) Orthopedic shoes, shoe lifts, inserts, arch supports, heel protectors.
(63) Ostomy – adhesives.
(64) Ostomy – barriers, including wafer, seal ring, protective film, paste, stomahesive,
(65) Ostomy – catheters.
(66) Ostomy – collection leg bags and pouches.
(67) Ostomy – drain tubes and valves.
(68) Pacemakers and leads.
(69) Pacemakers – not implanted
(70) Penile pumps.
(71) Pressure garments.
(72) Programmable drug infusion devices.
(73) Salem sump with anti-reflux valves.
(74) Seprafilm.
(75) Shoes – post operative.
(76) Shoulder and elbow implants.
(77) Skin implants – synthetic.
(78) Sleeves – compression; excluding compression clothing for athletic purposes.
(79) Slings.
(80) Speech aids – worn electronic units.
(81) Sphincters.
(82) Splint and splint materials.
(83) Staples, sutures and suture alternatives.
(84) Stents – implanted in body.
(85) Stockings – compression; excluding compression clothing for athletic purposes.
(86) Stump shrinkers.
(87) Supports – dorsolumbar, lumbosacral, maternity, post-operative, or sacroiliac.
(88) Surgical mesh implants.
(89) Suspensories.
(90) Tendon implants.
(91) Testicular and penile implants.
(92) Trachea tubes.
(93) Tracheostomy inner cannulas.
(94) Tracheostomy speaking values.
(95) Traction devices – worn on the body.
(96) Transcutaneous electrical nerve (TENS) units – worn.
(97) Trusses.
(98) Tubes of the following types that are implanted in the body: tracheotomy or laryngectomy.
(99) Vena cava filters.

(b) Dental Prosthetic Devices. -- Pursuant to G.S. 105-164.13(12), sales of dental prosthetic devices are exempt from sales and use tax. The term prosthetic device includes headgear, bows, neck straps, wires, bands, brackets, rubber bands, jackscrews, bonding agents used to attach prosthetic devices to teeth, and other appliances when purchased by orthodontists to assemble into various types of appliances to be worn on or in the body. Dental prosthesis also includes an artificial replacement of one or more teeth and includes bridges, crowns, and dentures.

(c) Records. -- A retailer that sells prosthetic devices for human use shall keep sales records that clearly identify the prosthetic device, repair or replacement parts, and all other items included in the sales price of the device. Failure of a retailer to keep records that establish a sale of a prosthetic device is exempt from sales and use tax subjects the retailer to sale and use tax on the sale.

History Note: *Authority G.S. 105-164.3; 105-164.4; 105-164.6; 105-164.13; 105-164.22; 105-262; 105-264; 105-467; 105-468; 105-469; 105-483; 105-498; 105-507.2; 105-509.1; 105-510.1; 105-511.3; 105-537; 105-538;*
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